UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO. 2)*

Cummins, Inc. (NAME OF ISSUER)

COMMON STOCK (TITLE OF CLASS OF SECURITIES)

> 231021106 (CUSIP NUMBER)

December 31, 2004 (DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

[] Rule 13d-1(c)

[] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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	CUSIP 1 231021:				1	13G			PAGE 	OF	PAGE	S
-	1 NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PER (entities only)							Lor(13-			Co. LL	с
-	2	CHECK THE			BOX IF A				(a) (b)			
-	3	SEC USE C										
-	4	CITIZENSH	IIP OR	PLACE (OF ORGANIZ	ZATION	NEW	YORK				
-	NUMBER OF				DTING POWE			2,653,2				
	BENEFI	SHARES BENEFICIALLY OWNED BY		SHARED	VOTING PO	OWER		0				
	EA	СН	7	SOLE DI	ISPOSITIVE	E POWER		2,653,2				
		FING WITH										
-	9	AGGREGATE REPORTING			FICIALLY (OWNED BY		H 2,653,2	63			
_	10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES // CERTAIN SHARES N/A										
_	11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 6.13%										
-	12	TYPE OF REPORTING PERSON IA										
-												

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(a)	NAME OF ISSUER Cummins, Inc.					
(b)	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 500 Jackson St. Columbus, IN 47202					
ITEM 2.						
(a)) NAME OF PERSON FILING Lord, Abbett & Co. LLC					
(b)	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 90 Hudson Street Jersey City, NJ 07302					
(C)	CITIZENSHIP New York					
(d)) TITLE OF CLASS OF SECURITIES Common Stock					
(e)	CUSIP NUMBER 231021106					
ITEM 3.	IF THIS STATEMENT IS FILED PURSUANT TO SECTIONS 240.13d-1(b) OR 240.13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:					
(e)	An investment adviser in accordance with Section 240.13d-1(b)(1)(ii)(E)					
ITEM 4.	OWNERSHIP					
(a) (b) (c)	See No. 9 See No. 11					
(0)	<pre>(i) See No. 5 (ii) See No. 6 (iii) See No. 7 (iv) See No. 8</pre>					
ITEM 5.	OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS					
	N/A					
ITEM 6.	OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON					
	N/A					
ITEM 7.	IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.					
	N/A					
<page></page>						
ITEM 8.	IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP					
	N/A					
ITEM 9.	NOTICE OF DISSOLUTION OF GROUP					
	N/A					
ITEM 10.	CERTIFICATION					
business an	By signing below I certify that, to the best of my knowledge and e securities referred to above were acquired in the ordinary course of ad were not acquired for the purpose of and do not have the effect of e influencing the control of the issuer of such securities and were					

business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, ${\tt I}$ certify that the information set forth in this statement is true, complete and correct.

February 2, 2005 _____ DATE /s/ Paul. A. Hilstad

SIGNATURE

General Counsel - -----TITLE